

# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2004-05 Using FY03 Expenditures

**43 Roosevelt**  
**0774 Frontier Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	611,033.44	611,033.44	0.00	0.00	0.00	0.00
21XX Support Services - Students	9,140.01	9,140.01	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	6,431.37	6,431.37	0.00	0.00	0.00	0.00
222X Educational Media Services	11,768.82	11,768.82	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	148,808.45	148,808.45	0.00	0.00	0.00	0.00
25XX Support Services - Business	45,943.94	0.00	45,943.94	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	118,061.56	118,061.56	0.00	0.00	0.00	0.00
27XX Student Transportation Services	42,127.82	42,127.82	0.00	0.00	0.00	0.00
31XX Food Services	68,920.51	68,920.51	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	1,305.21	1,305.21	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	9,682.23	9,682.23	0.00	0.00	0.00	0.00
<b>Totals</b>	1,073,223.36	1,027,279.42	45,943.94	0.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	1,073,223.36					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 45,943.94/1,027,279.42		4.47%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY03 rate (5.66%) or 0.00% if no FY03 rate		%			
	Subtract C2 from C1		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate

## With Carry Forward Adjustment

### For FY2004-05 Using FY03 Expenditures

**43 Roosevelt**  
**0775 Poplar Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	5,081,382.76	5,069,382.76	0.00	12,000.00	0.00	0.00
21XX Support Services - Students	758,176.02	758,176.02	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	63,896.96	63,896.96	0.00	0.00	0.00	0.00
222X Educational Media Services	175,879.43	167,130.43	0.00	8,749.00	0.00	0.00
23XX Support Services - General Administration	365,300.84	358,125.84	0.00	7,175.00	0.00	0.00
24XX Support Services - School Administration	456,009.34	456,009.34	0.00	0.00	0.00	0.00
25XX Support Services - Business	200,370.59	0.00	200,370.59	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	881,808.80	879,168.80	0.00	2,640.00	0.00	0.00
27XX Student Transportation Services	275,697.74	275,697.74	0.00	0.00	0.00	0.00
28XX Support Services - Central	17,091.49	0.00	17,091.49	0.00	0.00	0.00
31XX Food Services	204,690.12	204,690.12	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	1,186.25	1,186.25	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	60,630.49	60,630.49	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	595,440.36	0.00	XXXXXXXXXX	595,440.36	0.00	0.00
<b>Totals</b>	<b>9,137,561.19</b>	<b>8,294,094.75</b>	<b>217,462.08</b>	<b>626,004.36</b>	<b>0.00</b>	<b>0.00</b>

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberemba at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2004-05 Using FY03 Expenditures

**43 Roosevelt**  
**0775 Poplar Elem**

<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXXXX			XXXXXXXXXXXX	XXXXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXXXX					
<b>Adjusted Totals</b>	9,137,561.19					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 217,462.08/8,294,094.75			2.62%		
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]			%		
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B			%		
	C2 Enter FY03 rate (2.88%) or 0.00% if no FY03 rate			%		
	Subtract C2 from C1			%		
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-			%		

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberemba at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate

## With Carry Forward Adjustment

### For FY2004-05 Using FY03 Expenditures

**43 Roosevelt**  
**0776 Poplar H S**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,477,870.35	1,464,752.76	0.00	13,117.59	0.00	0.00
21XX Support Services - Students	162,173.05	162,173.05	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	6,147.67	6,147.67	0.00	0.00	0.00	0.00
222X Educational Media Services	69,414.73	69,414.73	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	67,766.74	67,766.74	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	205,628.96	205,628.96	0.00	0.00	0.00	0.00
25XX Support Services - Business	27,197.60	0.00	27,197.60	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	397,852.31	396,532.31	0.00	1,320.00	0.00	0.00
27XX Student Transportation Services	147,231.32	147,231.32	0.00	0.00	0.00	0.00
28XX Support Services - Central	7,275.34	0.00	7,275.34	0.00	0.00	0.00
31XX Food Services	346,496.63	346,496.63	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	22,822.64	22,822.64	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	146,944.25	146,944.25	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	164,333.06	0.00	XXXXXXXXXX	164,333.06	0.00	0.00
<b>Totals</b>	<b>3,249,154.65</b>	<b>3,035,911.06</b>	<b>34,472.94</b>	<b>178,770.65</b>	<b>0.00</b>	<b>0.00</b>

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberemba at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2004-05 Using FY03 Expenditures

**43 Roosevelt**  
**0776 Poplar H S**

<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXXXX			XXXXXXXXXXXX	XXXXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXXXX					
<b>Adjusted Totals</b>	3,249,154.65					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 34,472.94/3,035,911.06			1.14%		
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]			%		
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B			%		
	C2 Enter FY03 rate (2.48%) or 0.00% if no FY03 rate			%		
	Subtract C2 from C1			%		
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-			%		

See Example on Page 6 of Instructions.

# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2004-05 Using FY03 Expenditures

**43 Roosevelt**  
**0777 Culbertson Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,116,471.78	1,115,843.76	628.02	0.00	0.00	0.00
221X Improvement of Instruction Services	22,160.39	22,160.39	0.00	0.00	0.00	0.00
222X Educational Media Services	13,650.05	13,650.05	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	68,604.24	68,604.24	0.00	0.00	0.00	0.00
25XX Support Services - Business	17,000.49	0.00	12,875.73	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	140,986.38	140,986.38	0.00	0.00	0.00	0.00
27XX Student Transportation Services	108,801.92	108,801.92	0.00	0.00	0.00	0.00
31XX Food Services	6,427.03	6,427.03	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	1,082.62	1,082.62	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	13,425.70	13,425.70	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	2,208.18	2,208.18	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	1,510,818.78	1,493,190.27	13,503.75	0.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	1,510,818.78					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 13,503.75/1,493,190.27		0.90%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY03 rate (0.00%) or 0.00% if no FY03 rate		%			
	Subtract C2 from C1		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2004-05 Using FY03 Expenditures

**43 Roosevelt**  
**0778 Culbertson H S**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	657,056.55	657,056.55	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	21,941.58	21,941.58	0.00	0.00	0.00	0.00
222X Educational Media Services	10,452.92	10,452.92	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	75,295.01	75,295.01	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	44,662.66	44,662.66	0.00	0.00	0.00	0.00
25XX Support Services - Business	16,334.14	0.00	12,209.38	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	100,429.35	100,429.35	0.00	0.00	0.00	0.00
27XX Student Transportation Services	71,894.00	71,894.00	0.00	0.00	0.00	0.00
31XX Food Services	117,225.63	116,811.58	414.05	0.00	0.00	0.00
33XX Community Services	4,100.00	0.00	0.00	4,100.00	0.00	0.00
34XX Extracurricular - Activities	30,133.76	30,133.76	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	44,835.13	44,835.13	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	1,024.28	1,024.28	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	1,195,385.01	1,174,536.82	12,623.43	4,100.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	1,195,385.01					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 12,623.43/1,174,536.82			1.07%		
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]			%		
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B			%		
	C2 Enter FY03 rate (0.00%) or 0.00% if no FY03 rate			%		
	Subtract C2 from C1			%		
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.			%		

**See Example on Page 6 of Instructions.**

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate

## With Carry Forward Adjustment

### For FY2004-05 Using FY03 Expenditures

**43 Roosevelt**  
**0780 Wolf Point Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	3,969,805.41	3,952,532.72	121.69	17,151.00	0.00	0.00
21XX Support Services - Students	357,276.53	357,276.53	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	41,832.39	41,832.39	0.00	0.00	0.00	0.00
222X Educational Media Services	116,822.23	116,822.23	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	158,493.89	158,493.89	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	380,455.56	380,455.56	0.00	0.00	0.00	0.00
25XX Support Services - Business	94,698.37	0.00	90,737.76	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	598,966.48	586,199.95	0.00	12,766.53	0.00	0.00
27XX Student Transportation Services	173,333.31	129,732.39	0.00	43,600.92	0.00	0.00
28XX Support Services - Central	65,151.97	0.00	65,151.97	0.00	0.00	0.00
31XX Food Services	83,181.47	78,181.47	0.00	5,000.00	0.00	0.00
34XX Extracurricular - Activities	3,895.77	3,895.77	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	48,941.91	38,668.18	0.00	10,273.73	0.00	0.00
4XXX Facilities Acquisition and Construction Services	420,877.37	0.00	XXXXXXXXXX	420,877.37	0.00	0.00
<b>Totals</b>	<b>6,513,732.66</b>	<b>5,844,091.08</b>	<b>156,011.42</b>	<b>509,669.55</b>	<b>0.00</b>	<b>0.00</b>

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberemba at 444-1257.



# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2004-05 Using FY03 Expenditures

**43 Roosevelt**  
**0780 Wolf Point Elem**

<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXXXX			XXXXXXXXXXXX	XXXXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXXXX					
<b>Adjusted Totals</b>	6,513,732.66					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 156,011.42/5,844,091.08			2.67%		
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]			%		
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B			%		
	C2 Enter FY03 rate (3.13%) or 0.00% if no FY03 rate			%		
	Subtract C2 from C1			%		
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-			%		

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberemba at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2004-05 Using FY03 Expenditures

**43 Roosevelt  
0781 Wolf Point H S**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,252,105.49	1,252,105.49	0.00	0.00	0.00	0.00
21XX Support Services - Students	186,138.11	186,138.11	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	37,711.19	37,711.19	0.00	0.00	0.00	0.00
222X Educational Media Services	51,095.01	51,095.01	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	100,236.27	100,236.27	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	192,588.85	192,588.85	0.00	0.00	0.00	0.00
25XX Support Services - Business	96,821.11	0.00	92,372.21	489.91	0.00	0.00
26XX Operation and Maintenance of Plant Services	339,035.35	331,125.72	0.00	7,909.63	0.00	0.00
27XX Student Transportation Services	114,626.81	93,184.73	0.00	21,442.08	0.00	0.00
28XX Support Services - Central	40,091.56	0.00	40,091.56	0.00	0.00	0.00
31XX Food Services	298,507.98	298,507.98	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	29,489.86	29,489.86	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	152,514.93	131,656.08	0.00	20,858.85	0.00	0.00
4XXX Facilities Acquisition and Construction Services	32,200.33	0.00	XXXXXXXXXX	32,200.33	0.00	0.00
62XX Resources Transferred to Other School Districts or	154,286.32	154,286.32	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	<b>3,077,449.17</b>	<b>2,858,125.61</b>	<b>132,463.77</b>	<b>82,900.80</b>	<b>0.00</b>	<b>0.00</b>

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberemba at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2004-05 Using FY03 Expenditures

**43 Roosevelt**  
**0781 Wolf Point H S**

<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXXXX			XXXXXXXXXXXX	XXXXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXXXX					
<b>Adjusted Totals</b>	3,077,449.17					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 132,463.77/2,858,125.61			4.63%		
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]			%		
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B			%		
	C2 Enter FY03 rate (6.10%) or 0.00% if no FY03 rate			%		
	Subtract C2 from C1			%		
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-			%		

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberemba at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate

## With Carry Forward Adjustment

### For FY2004-05 Using FY03 Expenditures

**43 Roosevelt**  
**0782 Brockton Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,231,209.28	1,231,209.28	0.00	0.00	0.00	0.00
21XX Support Services - Students	52,376.47	52,376.47	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	26,000.00	26,000.00	0.00	0.00	0.00	0.00
222X Educational Media Services	19,473.14	19,473.14	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	187,650.00	187,650.00	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	98,616.44	98,616.44	0.00	0.00	0.00	0.00
25XX Support Services - Business	52,311.47	0.00	48,012.24	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	126,214.28	126,214.28	0.00	0.00	0.00	0.00
27XX Student Transportation Services	60,250.09	24,250.09	0.00	36,000.00	0.00	0.00
28XX Support Services - Central	522.11	0.00	0.00	0.00	0.00	0.00
31XX Food Services	63,728.98	63,728.98	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	7,910.42	7,910.42	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	65,298.30	57,398.30	0.00	7,900.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	142,148.58	0.00	XXXXXXXXXX	142,148.58	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of In	3,121.47	0.00	XXXXXXXXXX	0.00	3,121.47	0.00
62XX Resources Transferred to Other School Districts or	1,888.93	1,888.93	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	<b>2,138,719.96</b>	<b>1,896,716.33</b>	<b>48,012.24</b>	<b>186,048.58</b>	<b>3,121.47</b>	<b>0.00</b>

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberemba at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2004-05 Using FY03 Expenditures

**43 Roosevelt**  
**0782 Brockton Elem**

<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	2,138,719.96					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 48,012.24/1,896,716.33			2.53%		
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]			%		
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B			%		
	C2 Enter FY03 rate (2.22%) or 0.00% if no FY03 rate			%		
	Subtract C2 from C1			%		
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-			%		

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberemba at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate

## With Carry Forward Adjustment

### For FY2004-05 Using FY03 Expenditures

**43 Roosevelt**  
**0783 Brockton H S**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	418,440.86	418,440.86	0.00	0.00	0.00	0.00
21XX Support Services - Students	31,438.19	31,438.19	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	20,463.02	20,463.02	0.00	0.00	0.00	0.00
222X Educational Media Services	15,690.67	15,690.67	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	79,188.57	79,188.57	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	114,140.42	114,140.42	0.00	0.00	0.00	0.00
25XX Support Services - Business	49,949.08	0.00	47,995.40	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	96,412.60	96,412.60	0.00	0.00	0.00	0.00
27XX Student Transportation Services	47,917.48	35,975.48	0.00	11,942.00	0.00	0.00
31XX Food Services	98,872.29	98,872.29	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	13,760.62	13,760.62	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	94,078.28	88,840.53	0.00	5,237.75	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of In	3,797.60	0.00	XXXXXXXXXXXX	0.00	3,797.60	0.00
62XX Resources Transferred to Other School Districts or	731.63	731.63	XXXXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	<b>1,084,881.31</b>	<b>1,013,954.88</b>	<b>47,995.40</b>	<b>17,179.75</b>	<b>3,797.60</b>	<b>0.00</b>

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2004-05 Using FY03 Expenditures

**43 Roosevelt  
0783 Brockton H S**

<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXXXX			XXXXXXXXXXXX	XXXXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXXXX					
<b>Adjusted Totals</b>	1,084,881.31					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 47,995.40/1,013,954.88			4.73%		
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]			%		
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B			%		
	C2 Enter FY03 rate (3.01%) or 0.00% if no FY03 rate			%		
	Subtract C2 from C1			%		
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-			%		

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberemba at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate

## With Carry Forward Adjustment

### For FY2004-05 Using FY03 Expenditures

**43 Roosevelt**  
**0785 Bainville K-12 Schools**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	799,021.72	762,645.77	0.00	36,375.95	0.00	0.00
21XX Support Services - Students	27,899.61	27,899.61	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	4,008.00	4,008.00	0.00	0.00	0.00	0.00
222X Educational Media Services	27,842.12	27,842.12	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	126,671.68	124,890.68	0.00	1,781.00	0.00	0.00
24XX Support Services - School Administration	4,636.77	4,636.77	0.00	0.00	0.00	0.00
25XX Support Services - Business	41,549.79	0.00	41,549.79	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	111,531.18	105,670.10	0.00	5,861.08	0.00	0.00
27XX Student Transportation Services	118,629.68	115,342.68	0.00	3,287.00	0.00	0.00
31XX Food Services	72,322.70	72,322.70	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	13,488.77	13,488.77	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	37,501.08	37,301.08	0.00	200.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	0.00	0.00	XXXXXXXXXX	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	1,024.28	1,024.28	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	<b>1,386,127.38</b>	<b>1,297,072.56</b>	<b>41,549.79</b>	<b>47,505.03</b>	<b>0.00</b>	<b>0.00</b>

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.



# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2004-05 Using FY03 Expenditures

**43 Roosevelt  
0785 Bainville K-12 Schools**

<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXXXX			XXXXXXXXXXXX	XXXXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXXXX					
<b>Adjusted Totals</b>	1,386,127.38					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 41,549.79/1,297,072.56			3.20%		
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]			%		
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B			%		
	C2 Enter FY03 rate (0.00%) or 0.00% if no FY03 rate			%		
	Subtract C2 from C1			%		
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-			%		

**See Example on Page 6 of Instructions.**

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberemba at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2004-05 Using FY03 Expenditures

43 Roosevelt  
0786 Froid Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	312,763.80	312,763.80	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	13,154.09	13,154.09	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	41,196.23	41,196.23	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	37,796.32	37,796.32	0.00	0.00	0.00	0.00
25XX Support Services - Business	10,189.89	0.00	10,189.89	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	60,479.85	60,479.85	0.00	0.00	0.00	0.00
27XX Student Transportation Services	57,018.24	57,018.24	0.00	0.00	0.00	0.00
31XX Food Services	9,594.20	9,594.20	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	1,452.00	1,452.00	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	3,657.20	3,657.20	0.00	0.00	0.00	0.00
<b>Totals</b>	547,301.82	537,111.93	10,189.89	0.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	547,301.82					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 10,189.89/537,111.93		1.90%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY03 rate (0.00%) or 0.00% if no FY03 rate		%			
	Subtract C2 from C1		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2004-05 Using FY03 Expenditures

43 Roosevelt  
0787 Froid H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	331,892.51	331,892.51	0.00	0.00	0.00	0.00
222X Educational Media Services	11,287.52	11,287.52	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	32,345.16	32,345.16	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	25,058.39	25,058.39	0.00	0.00	0.00	0.00
25XX Support Services - Business	5,796.92	0.00	5,796.92	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	55,699.70	55,699.70	0.00	0.00	0.00	0.00
27XX Student Transportation Services	26,050.76	26,050.76	0.00	0.00	0.00	0.00
31XX Food Services	35,739.63	35,739.63	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	5,919.36	5,919.36	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	21,173.77	21,173.77	0.00	0.00	0.00	0.00
<b>Totals</b>	550,963.72	545,166.80	5,796.92	0.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	550,963.72					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 5,796.92/545,166.80		1.06%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY03 rate (0.00%) or 0.00% if no FY03 rate		%			
	Subtract C2 from C1		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.